IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

THURSDAY, THE 15TH FEBRUARY 2007 / 26TH MAGHA 1928

OP.No. 7627 of 2003(G)

PETITIONER:

AHAMMAD SHAMEEM, C.P.HOUSE, PADMAN BAZAR, NALLALAM, CALICUT.

BY ADV. SRI.M.RAMESH CHANDER
SRI.P.RAGHUNATH

RESPONDENTS:
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1. DISTRICT COLLECTOR, CALICUT.

2. STATE OF KERALA, REPRESENTED BY SECRETARY TO REVENUE, THIRUVANANTHAPURAM.

3. SUPERINTENDENT OF POLICE, KOZHIKODE THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SMT.K.R.DEEPA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 15/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.13327/2003 IN OP. NO.7627/2003

DISMISSED

15.2.2007 **SD/- KURIAN JOSEPH, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE NOTICE U/S 65 OF RR ACT.

EXT.P2:- COPY OF THE TENTATIVE FINDINGS.

EXT.P3:- COPY OF THE REPLY FILED FOR EXT.P3.

EXT.P4:- COPY OF THE POSTING NOTICE.

EXT.P5:- COPY OF THE JUDGMENT IN OP. NO.18951/2000 DT.25.7.2000.

EXT.P6:- COPY OF THE ORDER OF THE KERALA SALESTAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOZHIKODE DT.25.04.

/TRUE COPY/

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KURIAN JOSEPH, J.

O.P.No.7627 of 2003

Dated 15th February, 2007.

J U D G M E N T

Petitioner approached this Court aggrieved by the proceedings initiated under Section 65 of the Kerala Revenue Recovery Act. It is submitted that during the pendency of the writ petition, the Sales Tax Appellate Tribunal as per Ext.P6 set aside the assessment itself and hence, there is no situation warranting coercive action. In the above circumstances, the writ petition is disposed of making it clear that in case any amount is still due to the Government, it will be open to the first respondent to initiate fresh steps under Section 65 of the Revenue Recovery Act, with notice to the petitioner.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No.7627 of 2003 (G)

J U D G M E N T

Dated 15th February, 2007.